

part or all the individual members of a firm is a change of firm. When such a change takes place, the assets of the firm created, unless it be a firm of lawyers, conveyancers, claim agents, patent agents, physicians, surgeons, dentists, cattle brokers or peddlers (seasoned country stores), are not specific to the firm. At the end of the month in which it first engages in business, or carries on any trade or profession for which a special law is enacted, the firm is not a firm, but the new firm is composed in part of members of an old one which has already paid the special tax imposed upon it.

It is a reasonable question whether the new firm is exempt from internal tax by the act of July 13, 1865, but what persons are still taxable at the rate of five per cent advantage.

Humming bird, which is exempt from tax by reason of marking less than thirty-six degrees Baumes' hydrometer, should not be marked "tax paid," but should bear imprint of the seal of the collector.

Repairs of articles of all kinds are exempt from taxation as manufactures. Repairs, however great, which are made by the owner of the article, or by a person who repairs, are not taxable; but an article or thing which is substantially new is to be taxed as a new manufacture, although it may contain some parts or pieces that have been or are now used in other articles.

Salience of a Government Clerk.
The body of Captain Ruth, Chief Clerk of the Finance Division of the Interior Department, was discovered today, floating in the Potomac river. An inquest was held, and verdict was rendered that "He came to his death by accident from drowning while laboring under insanity."

CLAIMED AGAINST GREAT BRITAIN.
(From The National Intelligencer, August 1.)
The informal negotiations proposed to be entered into between Great Britain and the United States, in relation to this paper some time ago, have been abandoned for the purpose of their purpose. The claims growing out of the depredations upon American commerce by vessels fitted and armed by Great Britain during the late war, are thought, by satisfactorily adjusted in connection with the cession of the British territory lying between the peninsula of Mexico and the Gulf of California.

SUMMER AMONG THE THEATRES.

The weather is not generally a very "warm" friend in winter, nor a specially cold one in summer towards managers and theatres. When an instance of the habit of sending down an extensive assortment of rain, snow or hail on some poor wretch's benefit night, and about this time it should, to be consistent, convert the theatre into Turkish baths. But this summer has turned out more satisfactory than the most sanguine manager could hope for. Whether our recent acquisition of a slice of the North Pole has cooled the summer of the metropolis, or Manhattan Island has become the most fashionable watering place, it is certain that a larger proportion of the regular theatre goers is to be seen around their accustomed haunts than during the dog-days of any other year. A summer house before the footlights is usually crowded with empty benches; but now few of these undesirable afflictions attend at the feeding theatres. Consequently the managers are radiant with smiles and verdant with United States promissory notes, and they place before their patrons bills of fare of unexceptionable character. Take, for instance, the little hummingbird which Mr. Moss has caged at Wallack's, and which nightly flies before a crowd of admirers. How to criticize, how to describe, how even to name this little Western war we are at a loss. Mrs. Grundy may frown, but Lotta disarms her with a song, a dance, a banjo solo or a merry twinkle of the eye, and calls all her admirers on her side. Her actions, graceful, witty and on the stage, and her talents, are such that Lotta's theatre is the place. The Worrell sisters are resting on their laurels for the present, and have given up their handsome little house, the New York theatre, to a lady named Nobody's Daughter. This is a misnomer, for she is Miss Braddock's daughter, and is intimately related to two American dramatists. The new drama of this name is drawing admirably, as the effective scenes, strong cast and careful mounting deserve. It is always a treat to step into the Olympic theatre and see John Brougham's great face and enjoy his irresistible drollery and humor, not forgetting the little appeal before the curtain. An Fowles, Columbus, Captain Cuttle or any other of his many plays, he is always drawing good houses. The fountain in the orchestra seats of the Olympic is quite an agreeable feature this summer. The dog-days have dealt lightly with the benches and boxes at Niblo's, and the Black Crook is fast approaching its anniversary celebration. The acrobat still retains his hump and raises —, the ghosts continue to officiate at the incantation scene, the numerous dances still prostitute and "excuse their part" (this is not taken in a parodic sense, the illuminated ballroom and transformation scene glitter, and several of the dances are new), and the Black Crook is still the Broadway theatre will reopen to-morrow night for the regular season, with those long established favorites, Mr. and Mrs. Florence, in the last London sensation, the celebrated comedy of *Caspe*. A very strong company will support those artists. Banvard's Museum indulges in the *Honeymoon*, *A Kiss in the Dark*, a live magician and trained birds this week. The Bowery still progresses successfully, under Mr. Freilich's management. Mr. Stuart Robson will be the main feature of this week's programme. Kelly & Leon's minstrels have entered upon what promises to be a brilliant season for them, and their next little establishment, now redecorated and refurbished, with all the modern improvements, will be ready to receive the new company of Brown, and the new opera of Brown, a prize drama of astonishing power. Tony Pastor has also renovated his popular establishment on the east side, and new local dramas are being brought out weekly, in conjunction with ballet and reminiscences of the state arena. Griffin & Christy have already met with flattering encouragement, at their new opera house on Broadway, and their company can scarcely be excelled in the burnt cork variety. Butler's American theatre presents an immense variety bill of attractions, and the new fairy pantomime will undoubtedly gain numerous patrons. Hooley's Opera House, in Brooklyn, gives a new historical panorama of the progress of the American nation, and will reopen at the end of the month with a large new company. Ben Cotton and Sam Sharpley's Minstrels propose to open the Fifth Avenue Opera House to-morrow night. The French theatre is closed for the present. Although old Sol has occasionally flared up this season, yet these different houses have been doing anything but indifferent business. Some of them, to compare the receipts of last winter with their present ones, may say that the "winter of their discontent has been made glorious summer," as far as the box office is concerned.

AFFAIRS IN ALABAMA.
SPECIAL TELEGRAM TO THE HERALD.
MONTGOMERY, Ala., August 2.
The Republicans are holding mass meetings throughout the state under the direction of the Republican Executive Committee. A large and enthusiastic meeting and barbecue was held at Prattville to-day. The colored military, armed and equipped, and the colored *Loyal League* from this place, in procession with banners, went to Prattville, where they were welcomed by Judge W. B. Smith, Messrs. Foster, Kiefer, Feider and others, in which the black troops were lightened regiments, and were given a grand hour of the ball.

Registration returns referred to show the whites to have 45,700 and the blacks 55,700. Total, 115,400.

LABOR QUESTION.
Meeting of the Journeymen Bakers' Protective Union.
The first quarterly meeting of "The New York Journeymen Bakers' Protective Benevolent Union" was held last evening at Putnam Hall, corner of Third avenue and Twelfth street, the President, Isaac Hunter, in the chair. Since its organization in April last four hundred and ten persons have joined the association, the purposes of which is the same with that of trades' unions in general, viz., to protect the wages of members, and to increase the wages of members. The propriety of the organization is apparent when it is known that the labor performed by the journeymen bakers in New York city, during the last year, was valued at \$1,000,000, while the wages received will average but \$1 per week.

The meetings of the Union for the transaction of general business are held fortnightly. An initiation fee of \$1 is required, and during the first six months there is no dues. The object of the Union is to protect the wages of members, and to increase the wages of members. The treasurer's report on last evening made the following exhibit:—Receipts, \$772.60; expenditures, \$178.25. The Union is now in a position to pay a delegate to the National Convention of Trades' Unions, to be held at Chicago on the 10th of August, upon which a lively discussion sprang up, several of the speakers being in favor of the Union. A resolution was adopted to advertise Putnam Hall in the *Herald* and use other paper as a place of meeting in west of workmen or journeymen in want of employment. A resolution was also adopted that two daily papers be sent to the Union, and that the society with which they sprang to their feet during discussion and the promises with which they came forth, after some discussion as to the direction of their efforts for the present and some sensible remarks from members upon the subject of strikes, the same as the following: